

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND
STANDARD DEDUCTIONS
Taxable Years 1935 - 2010

Type	Taxable Year							
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e	1964-66 ^f
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000
b. Married Filing Separately	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional)	-	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II Dependent Exemption	400	400	400	400	400	400	600	600
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	-	-	-	-	-	-	-	\$ 1,000
1 Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	-	10.0%	-
2 Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	\$ 600	\$ 1,000	-
3 Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	-	-	-
4 Adjusted Gross Income less than \$10,000	-	-	-	-	-	6.0%	10.0%	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	\$ 1,000
1 Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2 Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separately	-	-	-	-	-	-	-	\$ 500
1 Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2 Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-

Type	Taxable Year							
	1967 ^{f,g}	1968-77 ^h	1978 ^{i,j1}	1979-86 ^{j1}	1987-94 ^{j,k}	1995 ^k	1996 ^k	1997 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$ 50	\$ 50	\$ 200	\$ 50	\$ 102	\$ 132	\$ 134	\$ 136
b. Married Filing Separately	25	25	100	25	51	66	67	68
c. Single	25	25	100	25	51	66	67	68
d. Head of Household (Unmarried)	50	50	200	50	102	66	67	68
e. Blind (Additional)	8	8	8	8	51	66	67	68
f. Senior (Additional)	-	-	-	-	51	66	67	68
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	8	8	8	8	51	66	67	68
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,760	\$ 4,974	\$ 5,054	\$ 5,166
b. Head of Household (Unmarried)	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,760	\$ 4,974	\$ 5,054	\$ 5,166
c. Single and Married Filing Separately	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,880	\$ 2,487	\$ 2,527	\$ 2,583

Type	Taxable Year							
	1998 ^k	1999 ^k	2000 ^k	2001 ^k	2002 ^k	2003 ^k	2004 ^k	2005 ^k
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$ 140	\$ 144	\$ 150	\$ 158	\$ 160	\$ 164	\$ 170	\$ 174
b. Married Filing Separately	70	72	75	79	80	82	85	87
c. Single	70	72	75	79	80	82	85	87
d. Head of Household (Unmarried)	70	72	75	79	80	82	85	87
e. Blind (Additional)	70	72	75	79	80	82	85	87
f. Senior (Additional)	70	72	75	79	80	82	85	87
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	253	227	235	247	251	257	265	272
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$ 5,284	\$ 5,422	\$ 5,622	\$ 5,920	\$ 6,008	\$ 6,140	\$ 6,330	\$ 6,508
b. Head of Household (Unmarried)	\$ 5,284	\$ 5,422	\$ 5,622	\$ 5,920	\$ 6,008	\$ 6,140	\$ 6,330	\$ 6,508
c. Single and Married Filing Separately	\$ 2,642	\$ 2,711	\$ 2,811	\$ 2,960	\$ 3,004	\$ 3,070	\$ 3,165	\$ 3,254

Footnotes follow this section.

TABLE A-2
Personal Income Tax
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STANDARD DEDUCTIONS
Taxable Years 1935 - 2010

Type		Taxable Year							
		2006 ^k	2007 ^k	2008 ^k	2009 ^k	2010 ^k			
I Personal Exemptions									
a. Married Filing Jointly and Surviving Spouse		\$ 182	\$ 188	\$ 198	\$ 196	\$ 198			
b. Married Filing Separately		91	94	99	98	99			
c. Single		91	94	99	98	99			
d. Head of Household (Unmarried)		91	94	99	98	99			
e. Blind (Additional)		91	94	99	98	99			
f. Senior (Additional)		91	94	99	98	99			
g. Estates		10	10	10	10	10			
h. Trusts		1	1	1	1	1			
II Dependent Exemption		285	294	309	98	99			
III Standard Deductions									
a. Married Filing Jointly and Surviving Spouse		\$ 6,820	\$ 7,032	\$ 7,384	\$ 7,274	\$ 7,340			
b. Head of Household (Unmarried)		\$ 6,820	\$ 7,032	\$ 7,384	\$ 7,274	\$ 7,340			
c. Single and Married Filing Separately		\$ 3,410	\$ 3,516	\$ 3,692	\$ 3,637	\$ 3,670			

Footnotes follow this section.